

## Retirement Reporting Reminders – General Tips

---

### **Reporting:**

- Review Member Reporting Verification (MRV) to verify prior membership before reporting the system and plan for all new employees
- Report the begin date on the first retirement transmittal for all new employees
- Report compensation, employer contributions, non-Plan 3 member contributions and hours in the months earned
- Only Plan 3 member contributions are reported as paid
- When you hire a Plan 3 member, do not report member contributions or rate option/investment program to DRS until the member provides you with a completed *Member Information Form* (MIF) or is defaulted to rate option A and WSIB
- Report comp-time cash out amounts with Status Code A in the months earned (This type of payment is not reportable for LEOFF Plan 1 members)
- Lump sum payments of unused leave should be reported with the correct status code and are reportable only for Plan 1 members of PERS, TRS and WSP
- Retroactive payments need to be reported in the months earned
- All retirees must be reported to DRS. Report them in the system associated with their job and the appropriate type code
- Retirees working as substitutes for education employers must be reported as Retirees returning to work and not as substitutes
- For PERS employers, new members have up to 90 days to choose Plan 2 or Plan 3 – report the member in Plan 2 until the member provides you with a completed MIF or is defaulted into Plan 3
- For SERS employers, new employees who have established membership in PERS Plan 2 must be reported in SERS Plan 2 – these members have the option of transferring into SERS Plan 3 each January

### **Eligibility:**

- Review and document position eligibility status at least annually
- Determining position eligibility is the same for active members and for retirees who return to work
- Elected officials, Governor appointed officials, city, county, port district and PUD managers or administrators have the option of joining PERS. [WAC 415-108-550]
- The *Retirement Status Form* or similar documentation must be used to document if an employee is a retiree from one of the Washington State Retirement Systems. Ask all new employees to this documentation. [RCW 41.50.139]

### **Payments:**

- Send DRS completed *Payment Advice Forms* with all non-electronic payments
- Send DRS completed *Plan 3 Payment Advice Forms* with all non-electronic Plan 3 payments
- Do a credit redistribution (via paper form, email or phone) when resubmitting rejected information for any prior Reporting Period